Exhibit F

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June 14, 2007

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VIA EMAIL & FEDERAL EXPRESS

John B. Williams Jones Day 51 Louisiana Avenue N.W. Washington, D.C. 20001-2113

Case 1:07-cv-08379-RJS

Re: Ultreo Advertising

Dear John,

I am writing further to our telephone conversation last Friday, June 8 and my email to you on Monday, June 11. Ultreo was most disappointed to learn that Procter & Gamble was not satisfied with the advertising revisions discussed in my letter of June 6. By expressly referencing laboratory studies in connection with statements concerning the ultrasonic feature's ability to remove plaque bacteria, the revised language is not only truthful and accurate, but also is completely responsive to Procter & Gamble's allegation (which we unequivocally deny) that Ultreo's advertising would imply to the consumer public that Ultreo has clinical studies to show that the ultrasound can remove plaque in the mouth.

Procter & Gamble's position in this regard is most surprising given its own advertising. Procter & Gamble is currently making advertising claims based on laboratory studies to consumers of its products. For example, on the home page for its Crest Pro Health line of products, Procter & Gamble claims that Crest Pro Health mouthwash "kills 99% of germs* without the burn of alcohol . . . *in lab tests" (see attached). We presume that Procter & Gamble's reference to lab tests means that Procter & Gamble does not have clinical studies to support this claim, and further believes that this claim is truthful and not misleading to consumers because the reference to lab tests effectively communicates that the claim is not based on clinical studies.

In short, Procter & Gamble's position is groundless and inconsistent with its own conduct. Nonetheless, solely to avoid the inconvenience of litigation, Ultreo will further revise its consumer advertising. Specifically, in its consumer advertising and packaging, Ultreo will not refer to the capacity of the ultrasonic feature of the product by itself (including the bubbles activated by such ultrasound) to remove plaque bacteria. These changes will begin to be implemented immediately and we estimate will be completed within approximately 30

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days. With these changes, Ultreo considers this matter closed and will not make any further changes in response to Procter & Gamble's demands.

Further, as I have emphasized before, these changes should not be regarded as permanent. As Ultreo's understanding of the ultrasonic feature of the Ultreo brush and its benefits evolves. Ultreo's statements in its advertising concerning that feature and its benefits can be expected to evolve as well, in order to remain truthful and not misleading.

This letter is written without prejudice to Ultreo's legal and equitable rights and defenses, all of which are specifically reserved.

Very truly yours,

KIRKPATRICK & LOCKHART PRESTON GATES ELLIS LLP

Marc C. Levy

MCL:wl

Jack Gallagher cc:

Stephen Durchslag, Winston & Strawn LLP

VMCL_L22C1

United States





Crest Pro-Health Rins

kills 99% of germs* without the burn of alcohol.

'in lab tests



When you buy Crest Pro-Health Toothpaste and Rinse!

An Inside Look

View an interactive demo of the most common dental issues.

Got A Question?

Our Dental Advisory Board is here to help answer your questions.

*The ADA Council on Scientific Affairs' Acceptance of Crest Pro-Health Toothpaste is based on its finding that the product is effective in helping to prevent and reduce tooth decay, gingivi plaque above the gumline, to relieve sensitivity in otherwise normal teeth, and to whiten teeth by removing surface stains, when used as directed.



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